

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh perputaran modal kerja, *leverage*, dan perputaran piutang terhadap profitabilitas pada perusahaan *Food and Beverages* di Bursa Efek Indonesia. Pengukuran profitabilitas dalam penelitian ini menggunakan *Return On Assets* (ROA). Sampel penelitian terdiri dari 11 perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia yang dipilih secara *purposive sampling*. Data yang digunakan dalam penelitian ini adalah laporan keuangan perusahaan *Food and Beverages* di Bursa Efek Indonesia dari tahun 2013 sampai 2017. Adapun teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda, uji asumsi klasik, uji kelayakan model, analisis koefisien determinasi dan uji t. Data penelitian diolah dengan menggunakan alat bantu aplikasi SPSS versi 22.

Berdasarkan hasil penelitian menunjukkan bahwa variabel perputaran modal kerja berpengaruh signifikan dengan arah negatif terhadap profitabilitas, *leverage* berpengaruh tidak signifikan dengan arah negatif terhadap profitabilitas dan perputaran piutang berpengaruh tidak signifikan dengan arah negatif terhadap profitabilitas pada perusahaan *Food and Beverages* di Bursa Efek Indonesia dari tahun 2013 sampai 2017.

Kata kunci : Perputaran modal kerja, *Leverage*, Perputaran piutang dan Profitabilitas.

ABSTRACT

This research aimed to find out the effect of capital turnover, leverage and receivable turnover on the profitability of *Food and Beverages* Companies in Indonesia Stock Exchange. While, profitability was measured by Return on Assets (ROA). Moreover, there were eleven Food and Beverages Companies which listed on Indonesia Stock Exchange as sample. Furthermore, the research was companies financial statement of Food and Beverages company which were listed on Indonesia Stock Exchange 2013-2017. For the sampling collection technique, it used purposive sampling. In addition, the data analysis techniques used multiple linear regression analysis, classical assumption test, model feasibility test, determination coefficient analysis and t-test; with SPSS version 22.

The research result concluded the capital turnover had significant effect with negative curve on the profitability. On the other hand, leverage had insignificant effect with negative curve on the profitability. Moreover, receivable turnover had insignificant effect with negative curve on the profitability at *Food and Beverages* Companies which were listed on Indonesia Stock Exchange 2013-2017.

Keyword: work capital turnover, *leverage*, receivable turnover and profitability.